



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

**WAC 458-30-225: Application of farm and agricultural land classification**

**WAC 458-30-260: Valuation procedures for farm and agricultural**

**WAC 458-30-262: Agricultural Land Valuation - Interest rate - Property Tax**

**Component**

**WAC 458-30-317: Principal residence of farm operator or housing for farm and agricultural employees**

**WAC 458-30-345: Advisory Committee**

Date last reviewed:

**WAC 458-30-225 - 9/25/97**

**WAC 458-30-260 - 10/10/97**

**WAC 458-30-262 - 9/29/97**

**WAC 458-30-317 - 8/29/00**

**WAC 458-30-345 - 8/28/00**

Reviewer: **Kim M. Qually**

Date current review completed: **6/16/05**

Briefly explain the subject matter of the document(s):

**The goal and purpose of WAC 458-30-225 is to explain the process used when a property owner applies to have land classified or reclassified as farm and agricultural under RCW 84.34.020(2).**

**The goal and purpose of WAC 458-30-260 is to explain and outline the methods an assessor may use to determine the value of land classified as farm and agricultural land under RCW 84.34.020(2).**

**The goal and purpose of WAC 458-30-262 is to provide local assessing officials with the interest rate and property tax component for each county that will be used in valuing classified farm and agricultural land classified under RCW 84.34.020(2) during the specified assessment year. This rule is updated annually.**

**The goal and purpose of WAC 458-30-317 is to explain the criteria for classification of farm and agricultural land on which the housing for a farm operator or owner and/or for farm employees is sited. It outlines the requirements for classification, valuation of the land and improvements, and what actions an assessor is to take when such land is removed or withdrawn from classification.**



The goal and purpose of **WAC 458-30-345** is to explain how the advisory committee mandated by **RCW 84.34.145** is formed, the type of advice this committee is authorized to provide to the assessor, and the consequences of failing to form such a committee.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Public requests for review:**

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

**Not applicable**

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**WAC 458-30-225:** the sentence referring to appeals in **RCW 84.34.035** was changed in 2001 and the rule contains outdated information (see **Laws of 2001, c 185, s 6**). Also a cross reference to land used to house farm employees or the principal residence of the farm operator needs to be corrected due to changes made by **Laws of 2001, c 249, s 12**.



**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

As written, these rules achieved their intended purpose. They are written in the style and format now preferred by DOR. DOR isn't aware of any problems created by or related to these rules since their adoption in 1995.

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.34.035:** Application for current use classification - Approval or denial - Appeal - Duties of assessor upon approval;  
**RCW 84.34.065:** Determination of true and fair value of farm and agricultural land - Computation - Definitions;  
**RCW 84.34.020:** Definitions – paragraph (2) defines farm and agricultural land; and  
**RCW 84.34.108:** Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

**PTA 4.1.2003,** Issue Date: 9/30/03 - residence located on classified farm and agricultural land that is not occupied by a farm owner or operator and is not used in connection with the farm operation

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Ferry County Assessor v. Shumate,** BTA Docket No. 60496 (1994) - market value of single family dwelling and out building on farm and ag land with two power hookups, two wells and one septic on the property.  
**Kittitas County Assessor v. McMeans,** BTA Dockets Nos. 54818 - 54822 (2000) - is the "site plus" valuation model an appropriate appraisal tool for determining fair market value of farm and ag land  
**Grant County Assessor v. Stevens,** BTA Docket Nos. 51943-51950 (1998) - 1/1/97 value of 8 farmland properties classified as farm and agricultural open space land  
**Wellsandt v. Adams County Assessor,** BTA Docket Nos. 51859-51863 (1998) - appeals involve a total of five properties. The issue in Docket No. 51859 is the 1/1/97 true and fair value (market Value) of a single-family residence and the issues in the other four appeals, Docket Nos. 51860-51863, involve the farm and agricultural, open space values of four farmland properties;  
**Schneider v. Yakima County Assessor,** BTA Docket Nos. 49050-49052 (1996) - calculation of what constitutes "net cash rental" in valuing classified farm and ag land;  
**Thomas Allen, et al. v. Island County Assessor,** BTA Docket Nos. 51925-51926 (1997) - proper acreage for a homesite on a cattle and horse ranch classified as farm and ag; and



**Bernheisel v. Okanogan County Assessor, BTA Docket No. 58892 (2003) - proper valuation one acre of home site because of current zoning in his market valuation of the improvements and one acre of land and his comparable sales of RCW 84. 40.030(1) to the value of a one-acre home site.**

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**

**5. Review Recommendation:**

- X   **Amend** - WAC 458-30-225 and 458-30-260 [WAC 458-30-262 is amended annually)
- Repeal/Cancel**
- X   **Leave as is** - WAC 458-30-317 and 458-30-345
- Begin the rule-making process for possible revision.**

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**WAC 458-30-225 needs to be updated to reflect statutory changes in Laws of 2001, c 185, s 6 and Laws of 2001, c 249, s 12. Several references within WAC 458-30-260 need to be corrected because of statutory and rule changes. There are minor editorial changes and could be accomplished through the expedited adoption process.**

**WAC 458-30-262 is updated annually to provide the rate of interest and component for property tax that is used in the valuation of classified farm and agricultural land.**

**WACs 458-30-317 and 458-30-345 are current and there is no need or reason to revise these rules at this time.**

**6. Manager action:** Date:   6/20/05



\_AL\_ Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

  X   1 (30-225/262)

       2

  X   3 (30-260)

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